

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**South Montgomery Com Sch Corp (5845)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$2,758,014	\$3,413,518	\$3,439,645	\$3,805,392	38%	11%	11%
	11200 Regular Programs; Middle/Junior High	\$0	\$929,861	\$869,336	\$979,378	n/a	5%	13%
	11300 Regular Programs; High School	\$1,798,666	\$1,748,861	\$1,878,725	\$1,932,255	7%	10%	3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$34,104	\$4,968	\$25,145	n/a	-26%	406%
	11410 Vocational Education; Agriculture A	\$86,172	\$114,974	\$119,379	\$132,485	54%	15%	11%
	11450 Vocational Education; Consumer and Homemaking	\$108,034	\$141,011	\$149,391	\$164,652	52%	17%	10%
	11470 Vocational Education; Business Education	\$43,124	\$103,138	\$117,991	\$120,625	180%	17%	2%
	11480 Vocational Education; Industrial Education A	\$12,792	\$140,020	\$145,916	\$142,845	> 500%	2%	-2%
	11520 Vocational Education; Area School Participation	\$0	\$52,213	\$149,516	\$154,325	n/a	196%	3%
	11590 Other Vocational Education Programs	\$0	\$2,880	\$37	\$0	n/a	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$12,396	\$34,606	n/a	n/a	179%
	11910 Other Regular Programs; Competency Testing	\$2,040	\$3,196	\$5,514	\$8,050	295%	152%	46%
	11920 Other Regular Programs; Project 4R	\$14,873	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$0	\$4,869	\$36,624	\$22,368	n/a	359%	-39%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$18,017	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$266,895	\$16,141	\$24,993	\$64,039	-76%	297%	156%
	12350 Physical Impairment; Homebound	\$0	\$3,841	\$9,838	\$10,913	n/a	184%	11%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$27,311	\$3,721	\$107,167	n/a	292%	> 500%
	12510 Culturally Different; Communication Disorders	\$9,734	\$155,412	\$165,876	\$188,818	> 500%	21%	14%
	12520 Culturally Different; Compensatory	\$3,205	\$0	\$0	\$16,000	399%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$62,705	\$170,710	\$86,554	\$28,832	-54%	-83%	-67%
	12610 Learning Disability	\$0	\$0	\$0	\$89,165	n/a	n/a	n/a
	12810 Special Education Preschool	\$0	\$20,282	\$52,502	\$43,731	n/a	116%	-17%
	12900 Other Special Programs	\$0	\$403	\$8,677	\$6,234	n/a	> 500%	-28%
	14100 Summer School Programs; Elementary	\$0	\$0	\$748	\$0	n/a	n/a	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$27	\$0	\$0	n/a	-100%	n/a
	14300 Summer School Programs; High School	\$20,040	\$16,275	\$14,887	\$8,614	-57%	-47%	-42%
	16100 Remediation Testing	\$0	\$25,756	\$20,481	\$31,508	n/a	22%	54%
	16200 Preventive Remediation	\$247	\$44,404	\$14,876	\$12,742	> 500%	-71%	-14%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$397,680	\$366,711	\$349,291	\$454,656	14%	24%	30%
	22210 Library/Media Services; Service Area Direction	\$33,173	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$80,593	\$132,868	\$127,488	\$130,746	62%	-2%	3%
	22230 Library/Media Services; Audiovisual	\$3,814	\$1,332	\$3,913	\$4,232	11%	218%	8%
	22240 Library/Media Services; Educational Television	\$0	\$3,460	\$7,210	\$2,656	n/a	-23%	-63%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$17,835	\$34,813	\$3,300	n/a	-81%	-91%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$14,478	\$0	\$0	n/a	-100%	n/a
	24100 Office of The Principal	\$548,279	\$782,260	\$847,393	\$958,368	75%	23%	13%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$1,779	\$2,978	\$4,106	\$4,750	167%	59%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$125,392	\$172,864	\$187,583	\$174,168	39%	1%	-7%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$26,490	\$22,958	\$21,650	\$28,270	7%	23%	31%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$868	\$225	\$1,128	n/a	30%	401%
	26497 2007 Account Code - Teachers Retirement Fund	\$231,475	\$427,687	\$452,908	\$216,382	-7%	-49%	-52%
<b>Student Academic Achievement Total</b>		<b>\$6,635,215</b>	<b>\$9,115,506</b>	<b>\$9,369,168</b>	<b>\$10,126,561</b>	<b>53%</b>	<b>11%</b>	<b>8%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$160	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$135,033	\$223,104	\$231,462	\$261,782	94%	17%	13%
	21320 Health Services; Medical Services	\$2,250	\$3,000	\$3,000	\$3,500	56%	17%	17%
	21340 Health Services; Nurse Services	\$59,646	\$104,217	\$76,844	\$90,123	51%	-14%	17%
	22110 Improvement of Instruction; Service Area Direction	\$1,847	\$13,387	\$16,026	\$6,486	251%	-52%	-60%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$22,226	\$20,671	\$13,044	n/a	-41%	-37%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$3,333	\$4,356	\$9,164	n/a	175%	110%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$600	\$5,452	\$844	n/a	41%	-85%
	23110 Board of Education; Service Area Direction	\$19,247	\$31,720	\$25,799	\$26,699	39%	-16%	3%
	23210 Executive Administration; Office of The Superintendent	\$122,617	\$132,429	\$139,858	\$160,240	31%	21%	15%
	23290 Executive Administration; Other Executive Administration Services	\$5,554	\$0	\$0	\$0	-100%	n/a	n/a

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	24900 Other Support Services, School Administration	\$61,044	\$20,149	\$19,153	\$15,005	-75%	-26%	-22%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$223,934	\$218,882	\$109,041	n/a	-51%	-50%
<b>Student Instructional Support Total</b>		<b>\$407,398</b>	<b>\$778,099</b>	<b>\$761,502</b>	<b>\$695,930</b>	<b>71%</b>	<b>-11%</b>	<b>-9%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$1,000	\$2,038	\$2,017	\$6,046	> 500%	197%	200%
	23160 Board of Education; Promotion Expenses	\$3,962	\$0	\$0	\$0	-100%	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$83,118	\$36,438	\$32,262	\$43,399	-48%	19%	35%
	25120 Fiscal Services; Service Area Direction	\$0	\$1,205	\$516	\$2,678	n/a	122%	419%
	25150 Fiscal Services; Payroll Services	\$27,750	\$38,091	\$37,668	\$44,070	59%	16%	17%
	25160 Fiscal Services; Financial Accounting	\$520	\$478	\$846	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$111	\$0	\$40	\$49	-56%	n/a	23%
	25199 Other Fiscal Services; Other	\$0	\$12,230	\$1,931	\$70,269	n/a	475%	> 500%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$126,271	n/a	n/a	n/a
	25890 Other Technology Services	\$550	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$805,064	\$1,285,346	\$1,468,385	\$1,590,635	98%	24%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$38,933	\$58,182	\$44,492	\$47,722	23%	-18%	7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$98,215	\$216,114	\$439,015	\$181,930	85%	-16%	-59%
	26499 2007 Account Code - Other	\$9,072	\$2,029,101	\$276,917	\$134,744	> 500%	-93%	-51%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,381	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$42,719	\$109,723	\$125,368	\$124,777	192%	14%	0%
	27010 Student Transportation; Service Area Direction	\$0	\$38,285	\$31,166	\$15,120	n/a	-61%	-51%
	27100 Student Transportation; Vehicle Operation	\$144,589	\$317,977	\$327,222	\$361,470	150%	14%	10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$47,284	\$135,581	\$122,906	\$153,937	226%	14%	25%
	27400 Student Transportation; Purchase of School Buses	\$0	\$61,383	\$123,082	\$0	n/a	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$0	\$0	\$23,004	\$18,382	n/a	n/a	-20%
	27700 Student Transportation; Contracted Transportation Services	\$375,919	\$645,014	\$651,689	\$902,130	140%	40%	38%
	27900 Student Transportation; Other Student Transportation Services	\$7,681	\$62,502	\$29,094	\$69,927	> 500%	12%	140%
	27910 Student Transportation; Bus Driver Training	\$0	\$175	\$0	\$0	n/a	-100%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$237,187	\$288,240	\$303,199	\$323,902	37%	12%	7%
	31400 Food Services Operations; Food Purchases	\$232,115	\$344,255	\$367,046	\$444,164	91%	29%	21%
	31900 Other Food Services	\$2,397	\$12,337	\$18,142	\$88,615	> 500%	> 500%	388%
	33400 Athletic Coaches	\$82,066	\$132,761	\$157,643	\$169,287	106%	28%	7%
	33990 Other Community Services; Other	\$4,575	\$1,903	\$4,486	\$3,725	-19%	96%	-17%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$57,445	\$52,685	\$50,000	n/a	-13%	-5%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$267	\$80,267	\$71,527	\$64,313	> 500%	-20%	-10%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$71,404	\$33,107	\$52,907	\$102,267	43%	209%	93%
<b>Overhead and Operational Total</b>		<b>\$2,322,879</b>	<b>\$6,000,177</b>	<b>\$4,765,256</b>	<b>\$5,139,828</b>	<b>121%</b>	<b>-14%</b>	<b>8%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$0	\$0	\$2,289,382	\$115,030	n/a	n/a	-95%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$131,070	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$7,733	\$85	\$90,500	n/a	> 500%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$45,005	\$68,115	\$98,446	\$131,233	192%	93%	33%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$16,950	n/a	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$39,549	\$6,192,636	\$213,216	\$426,587	> 500%	-93%	100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$24,849	\$55,887	\$90,726	n/a	265%	62%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$4,483	\$0	n/a	n/a	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$170,581	\$426,140	\$155,774	\$209,771	23%	-51%	35%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$26,486	\$89,731	\$96,220	\$106,010	300%	18%	10%
	51100 Debt Services; Principal on Debt; Bonds	\$130,000	\$0	\$0	\$0	-100%	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$154,581	\$310,493	\$313,022	n/a	102%	1%
	52100 Debt Services; Interest on Debt; Bonds	\$9,800	\$0	\$0	\$0	-100%	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$709	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,755,780	\$3,465,814	\$3,574,722	\$3,675,600	109%	6%	3%
	54100 2007 Account Code - Veterans' Memorial Fund	\$3,405	\$1,313	\$3,398	\$1,560	-54%	19%	-54%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$1,545	n/a	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 2007 Account Code - Common School Fund	\$76,082	\$20,934	\$52,729	\$23,421	-69%	12%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$22,855	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,050	\$0	\$0	n/a	-100%	n/a
<b>Nonoperational Total</b>		<b>\$2,387,759</b>	<b>\$10,452,896</b>	<b>\$6,854,835</b>	<b>\$5,225,519</b>	<b>119%</b>	<b>-50%</b>	<b>-24%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$22,178	\$0	\$0	\$0	-100%	n/a	n/a
	26492 2007 Account Code - Social Security	\$523,073	\$713,438	\$724,637	\$383,576	-27%	-46%	-47%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$3,180	\$5,114	\$2,864	n/a	-10%	-44%
	26494 2007 Account Code - Group Insurance	\$596,069	\$676,187	\$636,617	\$278,124	-53%	-59%	-56%
	26496 2007 Account Code - Unemployment Compensation	\$5,818	\$1,201	\$5,497	\$2,529	-57%	111%	-54%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$116,732	\$13,726	\$4,853	n/a	-96%	-65%
<b>prorated Total</b>		<b>\$1,147,137</b>	<b>\$1,510,738</b>	<b>\$1,385,591</b>	<b>\$671,947</b>	<b>-41%</b>	<b>-56%</b>	<b>-52%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$7,541,574	\$10,283,168	\$10,457,053	\$10,654,047	41%	4%	2%	58.5%	36.9%	45.2%	48.7%
<b>Student Instructional Support</b>	\$471,051	\$874,131	\$850,813	\$740,410	57%	-15%	-13%	3.7%	3.1%	3.7%	3.4%
<b>Overhead and Operational</b>	\$2,499,995	\$6,242,805	\$4,965,957	\$5,229,627	109%	-16%	5%	19.4%	22.4%	21.5%	23.9%
<b>Nonoperational</b>	\$2,387,768	\$10,457,313	\$6,862,528	\$5,235,700	119%	-50%	-24%	18.5%	37.5%	29.7%	24.0%
<b>Grand Total</b>	<b>\$12,900,388</b>	<b>\$27,857,416</b>	<b>\$23,136,351</b>	<b>\$21,859,784</b>	<b>69%</b>	<b>-22%</b>	<b>-6%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	62.1%	40.1%	48.9%	52.1%